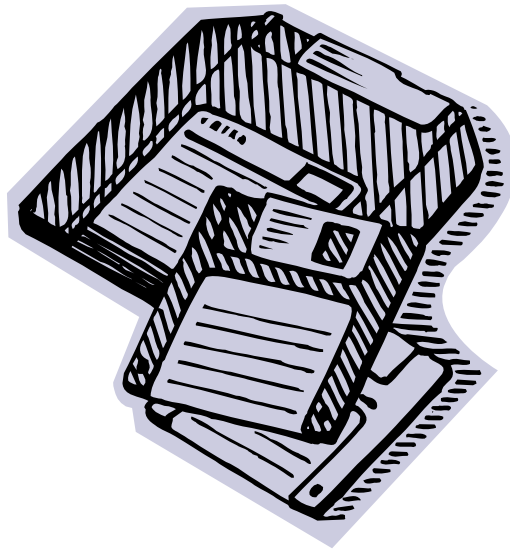


Specifications for Electronic Submission of Annual Wage and Tax Information via Electronic Media or Web for Year 2008.

KENTUCKY FINANCE & ADMINISTRATION CABINET



DEPARTMENT OF REVENUE

Note: Kentucky Department of Revenue follows the EFW2 (formerly MMREF-1) specifications for tax year 2008.

Refer to these specifications for the exact Record requirements required by DOR, including the state RS record

DOR no longer accepts 9 track reel tape magnetic media, 3480, 3490 cartridges, or computer listings.

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**KENTUCKY DEPARTMENT OF REVENUE
SPECIFICATIONS FOR ELECTRONIC SUBMISSION OF ANNUAL WAGE AND
TAX INFORMATION VIA ELECTRONIC MEDIA OR WEB BASED FILING
FOR TAX YEAR 2008, DUE JANUARY 31, 2009**

OVERVIEW

This booklet contains the specifications and instructions for reporting form W-2 information to the Kentucky Department of Revenue (DOR) via electronic media pursuant to 103 KAR 18:050 Section 6. **DOR will use the EFW2 (formerly MMREF-1,) specifications for year 2008, due January 31, 2009.**

ACCEPTABLE ELECTRONIC MEDIA

The Kentucky Department of Revenue (DOR) accepts annual W-2 information via Web Based Filing, CD, and 3.5" diskettes only. **DOR DOES NOT ACCEPT 9 TRACK REEL TAPES or 3480 or 3490 CARTRIDGES.** For the purposes of this handbook, the terms **TAPE** and **3480 OR 3490 CARTRIDGES** are used interchangeably unless otherwise indicated. **THERE IS ONLY ONE FORMAT FOR REPORTING VIA WEB BASED FILING, CD, AND DISKETTE.**

103 KAR 18:050, Section 6 requires any employer who issues 100 or more Forms W-2 annually to utilize an acceptable form of electronic media. Employers with less than 100 Forms W-2 are **encouraged**, but not required, to utilize electronic media filing.

TIPS TO REMEMBER

- ◆ **“RS” records are mandatory. They are optional only to the SSA and IRS.**
- ◆ **DOR does not accept 9 track reel tapes or 3480 or 3490 cartridges.**
- ◆ Always **identify yourself and your company with an external label** on the Electronic Media.
- ◆ Include only employee records **pertinent to Kentucky** on your electronic media.
- ◆ Always use the correct **Kentucky Withholding Account Number (6 digits)** in the appropriate fields.
- ◆ **A Transmitter Report, 42A806 (5-08)** must be included with each Electronic Media submitted.
- ◆ DOR has **no specifications for reporting 1099 information** via Electronic Media.

ELECTRONIC MEDIA SHOULD BE SENT TO

Kentucky Department of Revenue
W-2 Electronic Media Processing
501 High Street, Sta. 57
Frankfort, KY 40602

Please include TRANSMITTER REPORT 42A806 (revised 5-08) with each Electronic Media Submitted. Transmitter Report 42A806 is included at the end of this booklet. Photo copies of the Transmitter Report are acceptable.

FILING DEADLINE

Form W-2 electronic media files should be submitted to the Kentucky Department of Revenue by the last day of January of each year. If this day falls on a holiday or weekend, the filing deadline is the next business day.

NOTE: THE FILING DEADLINE DATE FOR TAX YEAR 2008 FILES IS JANUARY 31, 2009

THIS DEADLINE WILL BE STRICTLY ENFORCED.

FILING EXTENSIONS

Extensions may be granted. Requests for extension to file Electronic Media should be made prior to the due date. Employers should contact:

Kentucky Department of Revenue
Withholding Tax Section
P.O. Box 181, Station #57
Frankfort, KY 40602
Phone: (502) 564-7287

ELECTRONIC MEDIA REQUIREMENTS

The FTP Software used in previous years is no longer a valid method of transmitting files, FTP Users should begin following the steps outline in “Web Filing”. This applies to all tax years.

1. WEB BASED FILING

The Kentucky Department of Revenue (DOR) offers a secure web site as a preferred method of submitting the Reporting of Annual Employee Wage and Tax Information. Beginning in 2003, DOR began offering the Web as a viable alternative for submitting annual employee wage & tax reports. Using the web site is an ideal alternative as a means to submit the wage and tax reports to DOR. Also, if for some reason a CD or disk is rejected by us, the Web has become a popular method for employers to submit corrected reports.

DOR’s Web Site is here! Check out our web site at
<http://revenue.ky.gov/business/whtax.htm>

The underlying philosophy behind using the web site is that the data is already being created electronically. It only makes great business sense to send this information securely via the Web rather than putting it on a CD or diskette, then paying a third party deliverer. In the past, the DOR has had to return media asking for a corrected report from the employer / transmitter.

DOR is excited about using the web because it not only streamlines the processing of the wage and tax information for us but it offers an easy and secure way to meet the filing requirements for the employer!

HOW THE WEB SITE WORKS

The web site utilizes Microsoft’s SSL technology (Secure Socket Language) to create a secure connection between the client PC and our Web Server. Using 128 bit encryption, files are transferred to our servers and then processed. This service is provided **at no cost** and only requires the client PC to have Internet Explorer, or any other compatible web browser. There are no hardware restrictions and no software installations required.

To use the web site, a PIN is required, which DOR will assign when the employer declares its intention to send annual wage & tax reports via the web. ***The PIN only needs to be changed if the employer’s Federal Identification Number changes or the employer requests a new PIN for security.***

Once the user has logged onto the web site, the employer can select files from any location accessible to that PC, and transfer it to the DOR web server. It is important to note that the file

layout for using the web is exactly the same as filing by CD and diskette. Therefore, switching to this new method of transferring files will require no changes in the methods for creating the files.

After the transfer, DOR will run validations against the file to determine that it is a valid file format. Then, DOR will notify the transmitter within **2 hours**, via email using the email address the employer registered with, stating the success or failure of the validations.

WEB SITE SECURITY

The Federal government mandates that strong security measures are established when handling Federal tax information. Since the incoming wage and tax information via Web Based Filing may contain Federal tax information, DOR has designed and controls the entire process with a high level of security. From the client PC to the Web Server, SSL is used to encrypt all data transfer, using 128 bit encryption. This process is entirely safe! After the file is transferred to our servers, it is encrypted again to provide security against internal access to the file.

To log onto the web site, a combination of your Federal Employer Identification Number (FEIN) and a DOR assigned Personal Identification Number (PIN) must be used in order to establish secure connection with the DOR server. Plus, a series of accountability and audit trails are maintained by the DOR upon connection to further control access. The DOR is confident in the level of security with using Web Based Filing.

HOW TO GET STARTED USING WEB BASED FILING

Preparing your office and personal computer to use Web Based Filing requires no hardware or software installations. The only requirements are having Internet Explorer or some other compatible web browser and a DOR assigned PIN.

1. **To get your PIN, complete Form 42A808 (revised 3-06) - Request Form for Authorization of Submission of Annual Employee Wage & Tax Reporting via THE WEB and send to DOR.**
2. The DOR will assign you a PIN and clarify Web Based Filing procedures and specifications upon declaring your intention to submit annual wage & tax information via the Web. Some information as to system specifications, network and contact information must be provided to the DOR. ***Please Note: It is important to get your system / network administrator involved ASAP so as to ensure that you have the proper capabilities. Please notify & work with your system / network administrator up front to ensure your success.***

AUTHORIZATION TO FILE VIA THE WEB

The employer / transmitter must contact the DOR, using Form 42A808 (3-06) – Request Form for Authorization of Submission via WEB, to declare intentions to submit via the Web and obtain the current WEB specifications. The employer must be prepared to provide the following information:

1. Name, Address and Federal Employer Identification Number (FEIN) of organization or firm requesting to enable Web Site Access.
2. Name, title, telephone number and email address of person to contact regarding the request for setup of Web Site Access.
3. Estimated number of employees to be reported.

Please complete the attached Form 42A808 and return to DOR ASAP to get started!

Send To:

| |
|--|
| <p>Kentucky Department of Revenue Withholding Tax Branch P. O. Box 181 Frankfort, KY 40602-0181</p> |
|--|

GENERAL WEB REQUIREMENTS

WHAT IS EDITED BY THE WEB SITE

- The file must be recorded in American Standard Code for Information Interchange (ASCII) and no record should be longer than 512 character positions.
- The file layout is IDENTICAL to that required of the CD or disk requirements.
- The file **must** contain valid EFW2 records(s) for each employee. Click here <http://www.ssa.gov/employer/accuwage/index.html> to see SSA's AccuWage 2008 available for download and validation of your file.
- The file **must** total correctly & have valid record contents (i.e. state code should be 21 for Kentucky, reporting period should be 2008, Kentucky withholding account number should be 6 digits, etc.)

2. CD

Make sure you use a blank CD.

3. DISKETTE

Use a 3 ½" MS-DOS compatible "double density, 1.44 megabytes" or "high density 720, kilobytes" diskette. If a diskette was used previously for other data, reformat it before using it. Do not make it a bootable disk. Virus scan the diskette before submission.

DATA RECORD DESCRIPTIONS

The record for reporting Kentucky wage and tax data shall be the Code-RS State Record. **ONLY UPPER CASE LETTERS ARE ACCEPTABLE ON ELECTRONIC MEDIA FILES.** The Kentucky Department of Revenue posting software will not recognize lower case letters in an electronic media report.

The following is a description of the data records that are used to create electronic media W-2 Copy 1 Reports. Use the information below as well as the list of technical requirements and specifications in the other sections of this manual to prepare W-2 Copy 1 reports via electronic media. DOR requires the following records:

REQUIRED RECORDS:

RA – Submitter Record

RE – Employer Record

RW – Employee Wage Record

RS – State Record (Required record for Kentucky reporting, this is optional ONLY for the Social Security Administration and IRS.)

RT- Total Record

RF- Final Record

SUBMITTER RECORD:

CODE RA

The CODE RA record must be the first data record on each file.

Make the address entries specific enough to ensure proper delivery precisely according to the specifications.

The CODE RA, Submitter Record:

- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to receive the next EFW2 publication.
- Identifies the organization to be contacted by DOR.
- Identifies the means of contact.

| CODE RA - Submitter Record | | | |
|----------------------------|--|--------|--|
| RA POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 1-2 | Record Identifier | 2 | Constant "RA". |
| 3-11 | Submitter's Employer Identification Number (EIN) | 9 | <p>Enter the submitter's EIN.</p> <ul style="list-style-type: none"> • Enter the EIN used for PIN/Password registration (see Section 5). • Only numeric characters • Omit hyphens • Do NOT begin with 07, 08, 09, 17, 18, 19, 28, 29, 69, 70, 78, 79 or 89. <p>For third party self-employed submitters, see Section 2.11.</p> |
| 12-19 | Personal Identification Number (PIN) | 8 | <p>Enter the eight-character User ID assigned to the employee who is attesting to the accuracy of this file.</p> <p>See Section 5 for further information concerning the difference in using the User ID as a signature and using the User ID to access the Business Services Online (BSO).</p> |
| 20-23 | Software Vendor Code | 4 | <p>Enter the numeric four-digit Software Vendor Identification Code assigned by the National Association of Computerized Tax Processors (NACTP). To request a Vendor Identification Code, visit their website at www.nactp.org</p> <p>Otherwise, fill with blanks.</p> |
| 24-28 | Blanks | 5 | Fill with blanks. Reserved for SSA use. |
| 29 | Resub Indicator | 1 | <p>Enter "1" if this file is being resubmitted.</p> <p>Otherwise, enter "0" (zero).</p> |
| 30-35 | Resub Wage File Identifier (WFID) | 6 | <p>If you entered a "1" in the Resub Indicator field (position 29), enter the WFID displayed on the notice SSA sent you.</p> <p>Otherwise, fill with blanks.</p> |
| 36-37 | Software Code | 2 | <p>Enter one of the following codes to indicate the software used to create your file:</p> <ul style="list-style-type: none"> • 98 (In-House Program) • 99 (Off-the-self Software) |

| CODE RA - Submitter Record | | | |
|-----------------------------------|------------------------|---------------|---|
| RA POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 38-94 | Company Name | 57 | Enter the company name. Left justify and fill with blanks. |
| 95-116 | Location Address | 22 | Enter the company's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks. |
| 117-138 | Delivery Address | 22 | Enter the company's delivery address (Street or Post Office Box). Left justify and fill with blanks. |
| 139-160 | City | 22 | Enter the company's city. Left justify and fill with blanks. |
| 161-162 | State Abbreviation | 2 | Enter the company's State or commonwealth/territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks. |
| 163-167 | ZIP Code | 5 | Enter the company's Zip Code. For a foreign address, fill with blanks. |
| 168-171 | ZIP Code Extension | 4 | Enter the company's four-digit extension of the ZIP Code. If not applicable, fill with blanks. |
| 172-176 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 177-199 | Foreign State/Province | 23 | If applicable, enter the company's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 200-214 | Foreign Postal Code | 15 | If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks. |

| CODE RA - Submitter Record | | | |
|----------------------------|--------------------|--------|---|
| RA POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 215-216 | Country Code | 2 | <p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the applicable Country code (See Appendix G).</p> |
| 217-273 | Submitter Name | 57 | <p>Enter the name of the organization to receive error notification if this file cannot be processed.</p> <p>Left justify and fill with blanks.</p> |
| 274-295 | Location Address | 22 | <p>Enter the submitter's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p> |
| 296-317 | Delivery Address | 22 | <p>Enter the submitter's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with blanks.</p> |
| 318-339 | City | 22 | <p>Enter the submitter's city.</p> <p>Left justify and fill with blanks.</p> |
| 340-341 | State Abbreviation | 2 | <p>Enter the submitter's state or commonwealth/territory.</p> <p>Use a postal abbreviation as shown in Appendix F.</p> <p>For a foreign address, fill with blanks.</p> |
| 342-346 | Zip Code | 5 | <p>Enter the submitter's Zip Code.</p> <p>For a foreign address, fill with blanks.</p> |
| 347-350 | Zip Code Extension | 4 | <p>Enter the submitter's four-digit extension of the Zip Code.</p> <p>If not applicable, fill with blanks.</p> |
| 351-355 | Blank | 5 | Fill with blanks. Reserved for SSA use. |

| CODE RA - Submitter Record | | | |
|----------------------------|-------------------------|--------|---|
| RA POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 356-378 | Foreign State/Province | 23 | <p>If applicable, enter the submitter's foreign state/province.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p> |
| 379-393 | Foreign Postal Code | 15 | <p>If applicable, enter the submitter's foreign postal code.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p> |
| 394-395 | Country Code | 2 | <p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the applicable Country code (See Appendix G).</p> |
| 396-422 | Contact Name | 27 | <p>Enter the name of the person to be contacted by SSA concerning processing problems.</p> <p>Left justify and fill with blanks.</p> |
| 423-437 | Contact Phone Number | 15 | <p>Enter the contact's telephone number (including the area code).</p> <p>Left justify and fill with blanks.</p> |
| 438-442 | Contact Phone Extension | 5 | <p>Enter the contact's telephone extension.</p> <p>Left justify and fill with blanks.</p> <p>Note: It is imperative that the submitter's telephone number be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for SSA to reject your submission.</p> |
| 443-445 | Blank | 3 | Fill with blanks. Reserved for SSA use. |

| CODE RA - Submitter Record | | | |
|----------------------------|---|--------|---|
| RA POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 446-485 | Contact E-Mail/Internet | 40 | <p>If applicable, enter the contact's e-mail/Internet address.</p> <p>This field may be upper and lower case.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p> |
| 486-488 | Blank | 3 | Fill with blanks. Reserved for SSA use. |
| 489-498 | Contact Fax | 10 | <p>If applicable, enter contact's fax number (including area code).</p> <p>Otherwise, fill with blanks.</p> <p>For U.S. and U.S. territories only.</p> |
| 499 | Preferred Method of Problem Notification Code | 1 | <p>Enter one of the of following codes:</p> <ul style="list-style-type: none"> • 1 (E-Mail/Internet) • 2 (U.S. Postal Service) <p>If you entered a "1", be sure that you entered a valid e-mail address in the Contact E-mail/Internet field (positions 446-485).</p> <p>If you entered a "2", be sure that you entered a complete mailing address in the RA Record address fields.</p> |
| 500 | Preparer Code | 1 | <p>Enter one of the following codes to indicate who prepared this file:</p> <ul style="list-style-type: none"> • A (Accounting Firm) • L (Self-Prepared) • S (Service Bureau) • P (Parent Company) • O (Other) <p><i>Note: If more than one code applies, use the one that best describes who prepared this file.</i></p> |
| 501-512 | Blank | 12 | Fill with blanks. Reserved for SSA use. |

EMPLOYER RECORD:

CODE RE

The CODE RE record identifies the employer whose employee wage and tax information is being reported. Generate a new CODE RE record each time it is necessary to change information in any field on this record.

DO NOT create a CODE RE record for an employer that does not have at least one employee (CODE RS record) with monies to report.

If a submission containing multiple employer reports (more than one Code RE record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to the Kentucky Department of Revenue.

| CODE RE – Employer Record | | | |
|---------------------------|----------------------|--------|--|
| RE POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 1-2 | Record Identifier | 2 | Constant "RE". |
| 3-6 | Tax Year | 4 | This is a required field. Enter the tax year for this report. |
| 7 | Agent Indicator Code | 1 | NOTE: Review Section 2.1 – Agent Determination before entering a “1”, “2”, or “3” in this field. If applicable, enter one of the following codes. <ul style="list-style-type: none">• “1” 2678 Agent (Approved by IRS)• “2” Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.)• “3” 3504 Agent Otherwise, fill with a blank. |

| CODE RE – Employer Record | | | |
|---------------------------|--|--------|--|
| RE POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 8-16 | Employer /Agent Employer Identification Number (EIN) | 9 | <p>This is a required field.</p> <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens. • Do <u>NOT</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89. • Enter the EIN under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H. • If you entered a “1”, “2”, or “3” in the Agent Indicator Code field (position 7), enter the EIN of the Agent. • See “Other EIN” (positions 31 – 39) if taxes were deposited under more than one EIN during the year. |
| 17-25 | Agent for EIN | 9 | <p>If you entered a "1" in the Agent Indicator Code field (position 7), enter the Employer's EIN for which you are an Agent.</p> <p>Otherwise, fill with blanks.</p> |
| 26 | Terminating Business Indicator | 1 | <p>If this is the last year that W-2s will be filed under this EIN, enter "1."</p> <p>Otherwise, enter "0" (zero).</p> |
| 27-30 | Establishment Number | 4 | <p>For multiple RE Records with the same EIN, you may use this field to assign a unique identifier for each RE Record (i.e. store or factory locations or types of payroll). Enter any combination of blanks, numbers or letters.</p> <p>Otherwise, fill with blanks.</p> |
| 31-39 | Other EIN | 9 | <p>For this tax year, if you submitted tax payments to the IRS under Form 941, 943, 944, CT – 1 or Schedule H or W-2 data to SSA, and you used an EIN different from the EIN in positions 8 – 16, enter the other EIN.</p> <p>Otherwise, fill with blanks.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</p> |

| CODE RE – Employer Record | | | |
|--|------------------|--------|--|
| RE POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| IMPORTANT NOTE: The employer's Name field (positions 40-96) and the Employer's Address fields (positions 97-173) should normally match the employer name and address under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H. | | | |
| 40-96 | Employer Name | 57 | <p>Enter the name associated with the EIN entered in positions 8 – 16.</p> <p>If you entered an Agent Indicator Code of "1" (position 7), see section 2.1.1.</p> <p>Left justify and fill with blanks.</p> |
| 97-118 | Location Address | 22 | <p>Enter the employer's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p> |
| 119-140 | Delivery Address | 22 | <p>Enter the employer's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with blanks.</p> |

| CODE RE – Employer Record | | | |
|---------------------------|------------------------|--------|---|
| RE POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 141-162 | City | 22 | Enter the employer's city. Left justify and fill with blanks. |
| 163-164 | State Abbreviation | 2 | Enter the employer's state. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks. |
| 165-169 | Zip Code | 5 | Enter the employer's zip code. For a foreign address, fill with blanks. |
| 170-173 | Zip Code Extension | 4 | Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks. |
| 174-178 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 179-201 | Foreign State/Province | 23 | If applicable, enter the employer's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 202-216 | Foreign Postal Code | 15 | If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 217-218 | Country Code | 2 | If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employer's applicable Country code. (See Appendix G). |

| CODE RE – Employer Record | | | |
|---------------------------|--------------------------------|--------|--|
| RE POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 219 | Employment Code | 1 | This is a required field. Enter the appropriate employment code: A = Agriculture Form 943 H = Household Schedule H M = Military Form 941 Q = Medicare Qualified Government Employment Form 941 X = Railroad CT-1 F = Regular Form 944 R = Regular (all others) Form 941 |
| 220 | Tax Jurisdiction Code | 1 | If applicable, enter code: <ul style="list-style-type: none"> • V = Virgin Islands • G = Guam • S = American Samoa • N = Northern Mariana Islands • P = Puerto Rico Otherwise, fill with blanks. |
| 221 | Third Party Sick Pay Indicator | 1 | Enter “1” for a sick pay indicator. Otherwise, enter “0” (zero). |
| 222-512 | Blank | 291 | Fill with blanks. Reserved for SSA use. |

EMPLOYEE WAGE RECORD

CODE RW and RO

Following each CODE RE record, include the CODE RW record(s) for that CODE RE record immediately followed by the OPTIONAL RO record(s).

The RO record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.

Do not complete a CODE RO record if only blanks and zeros would be entered in positions 3-512.

RW records may be intermixed by RW-RO combinations if some employees have information for an RO record and some do not.

| CODE RW – Employee Wage Record | | | |
|--------------------------------|---------------------------------|--------|---|
| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 1-2 | Record Identifier | 2 | Constant "RW". |
| 3-11 | Social Security Number (SSN) | 9 | <p>Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA.</p> <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens. • May <u>NOT</u> begin with an 8 or 9. • Do <u>NOT</u> enter a fictitious SSN (for example, 111111111, 333333333, or 123456789). • For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at www.socialsecurity.gov/employer. <p>If no SSN is available, enter zeros (0).</p> |
| 12-26 | Employee First Name | 15 | <p>Enter the employee's first name as shown on the social security card.</p> <p>Left justify and fill with blanks.</p> |
| 27-41 | Employee Middle Name or Initial | 15 | <p>If applicable, enter the middle name or initial as shown on the social security card.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p> |
| 42-61 | Employee Last Name | 20 | <p>Enter the employee's last name as shown on the Social Security card.</p> <p>Left justify and fill with blanks.</p> |
| 62-65 | Suffix | 4 | <p>If applicable, enter the employee's alphabetic suffix.</p> <p>For example: SR, JR</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p> |
| 66-87 | Location Address | 22 | <p>Enter the employee's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p> |

| CODE RW – Employee Wage Record | | | |
|--------------------------------|------------------------|--------|--|
| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 88-109 | Delivery Address | 22 | Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks. |
| 110-131 | City | 22 | Enter the employee's city. Left justify and fill with blanks. |
| 132-133 | State Abbreviation | 2 | Enter the employee's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks. |
| 134-138 | Zip Code | 5 | Enter the employee's zip code. For a foreign address, fill with blanks. |
| 139-142 | Zip Code Extension | 4 | Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks. |
| 143-147 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 148-170 | Foreign State/Province | 23 | If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 171-185 | Foreign Postal Code | 15 | If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks. |

| CODE RW – Employee Wage Record | | | |
|--------------------------------|------------------------------------|--------|--|
| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 186-187 | Country Code | 2 | <p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the applicable Country Code (see Appendix G).</p> |
| 188-198 | Wages, Tips and Other Compensation | 11 | <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p> |
| 199-209 | Federal Income Tax Withheld | 11 | <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p> |
| 210-220 | Social Security Wages | 11 | <p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</p> <p>If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H.</p> <p>The sum of this field and the Social Security Tips field should <u>NOT</u> exceed the annual maximum Social Security wage base for the tax year (\$102,000 for tax year 2008). See Appendix H.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> |

| CODE RW – Employee Wage Record | | | |
|--------------------------------|------------------------------|--------|---|
| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 221-231 | Social Security Tax Withheld | 11 | <p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</p> <p>If the Employment Code is <u>not</u> Q (MQGE) or X (Railroad) and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero.</p> <p>This amount should not exceed \$6,324 for tax year 2008.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> |

| CODE RW – Employee Wage Record | | | |
|--------------------------------|-----------------------|--------|--|
| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 232-242 | Medicare Wages & Tips | 11 | <p>For years prior to tax year 1983, zero fill for all Employment Codes.</p> <p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</p> <p>If the Employment Code is H (Household) and the tax year is 1995 or later, this field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, fill with zeros. See Appendix H.</p> <p><u>For all other Employment Codes:</u></p> <ul style="list-style-type: none"> For tax years 1983-1993, do <u>not</u> exceed the annual maximum Medicare wage base for the tax year. See Appendix H. For tax years 1983-1990, if Social Security Wages and/or Social Security Tips are greater than zero, this amount must be equal to the sum of the Social Security Wages and Social Security Tips. For tax year 1991 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. <p>No negative amounts.</p> <p>Right justify and zero fill.</p> |
| 243-253 | Medicare Tax Withheld | 11 | <p>For tax years prior to 1983, zero fill for all Employment Codes.</p> <p>For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</p> <p>For tax years 1991-1993, do <u>not</u> exceed the annual maximum Medicare wage base for the tax year, if the employment Code is <u>not</u> X (Railroad). No negative amounts.</p> <p>Right justify and zero fill.</p> |

| CODE RW – Employee Wage Record | | | |
|--------------------------------|---|--------|---|
| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 254-264 | Social Security Tips | 11 | <p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</p> <p>The sum of this field and the Social Security Wages should <u>not</u> exceed the annual maximum Social Security wage base for the tax year. (\$102,000 for tax year 2008). See Appendix H.</p> <p>If the Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Wages field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> |
| 265-275 | Advance Earned Income Credit | 11 | <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico or American Samoa employees.</p> |
| 276-286 | Dependent Care Benefit | 11 | <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p> |
| 287-297 | Deferred Compensation Contributions to Section 401(k) | 11 | <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p> |
| 298-308 | Deferred Compensation Contributions to Section 403(b) | 11 | <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p> |

| CODE RW – Employee Wage Record | | | |
|--------------------------------|---|--------|---|
| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 309-319 | Deferred Compensation Contributions to Section 408(k)(6) | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 320-330 | Deferred Compensation Contributions to Section 457(b) | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 331-341 | Deferred Compensation Contributions to Section 501(c)(18)(D) | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 342-352 | Military Employees Basic Quarters, Subsistence and Combat Pay | 11 | No negative amounts. Right justify and zero fill. Valid for tax years 1995 – 2001 only. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees. |
| 353-363 | Non-qualified Plan Section 457 Distributions or Contributions | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 364-374 | Employer Contributions to a Health Savings Account | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 375-385 | Non-qualified Plan Not Section 457 Distributions or Contributions | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |

| CODE RW – Employee Wage Record | | | |
|--------------------------------|--|--------|---|
| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 386-396 | Nontaxable Combat Pay | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 397-407 | Blank | 11 | Fill with blanks. Reserved for SSA use. |
| 408-418 | Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 419-429 | Income from the Exercise of Nonstatutory Stock Options | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 430-440 | Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 441-451 | Designated Roth Contributions to a Section 401 (k) Plan | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 452-462 | Designated Roth Contributions Under a Section 403 (b) Salary Reduction Agreement | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 463-485 | Blank | 23 | Fill with blanks. Reserved for SSA use. |
| 486 | Statutory Employee Indicator | 1 | Enter "1" for a statutory employee. Otherwise, enter "0" (zero). |
| 487 | Blank | 1 | Fill with a blank. Reserved for SSA use. |
| 488 | Retirement Plan Indicator | 1 | Enter "1" for a retirement plan. Otherwise, enter "0" (zero). |

| CODE RW – Employee Wage Record | | | |
|--------------------------------|--------------------------------|--------|---|
| RW POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 489 | Third-Party Sick Pay Indicator | 1 | Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero). |
| 490-512 | Blank | 23 | Fill with blanks. Reserved for SSA use. |

| CODE RO – Employee Wage Record | | | |
|--------------------------------|----------------------------------|--------|---|
| RO POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 1-2 | Record Identifier | 2 | Constant "RO" (ALPHABETIC O). |
| 3-11 | Blank | 9 | Fill with blanks. Reserved for SSA use. |
| 12-22 | Allocated Tips | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees. |
| 23-33 | Uncollected Employee Tax on Tips | 11 | Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts. Right justify and zero fill. |
| 34-44 | Medical Savings Account | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, or Northern Mariana Islands employees. |
| 45-55 | Simple Retirement Account | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |

| CODE RO – Employee Wage Record | | | |
|--------------------------------|--|--------|---|
| RO POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 56-66 | Qualified Adoption Expenses | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 67-77 | Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 78-88 | Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,00 | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 89-99 | Income Under Section 409A on a Non-qualified Deferred Compensation Plan | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 100-274 | Blank | 175 | Fill with blanks. Reserved for SSA use. |
| 275-285 | Wages Subject to Puerto Rico Tax | 11 | No negative amounts. Right justify and zero fill. For Puerto Rico employees only. |
| 286-296 | Commissions Subject to Puerto Rico Tax | 11 | No negative amounts. Right justify and zero fill. For Puerto Rico employees only. |
| 297-307 | Allowances Subject to Puerto Rico Tax | 11 | No negative amounts. Right justify and zero fill. For Puerto Rico employees only. |

| CODE RO – Employee Wage Record | | | |
|--------------------------------|--|--------|---|
| RO POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 308-318 | Tips Subject to Puerto Rico Tax | 11 | No negative amounts. Right justify and zero fill. For Puerto Rico employees only. |
| 319-329 | Total Wages, Commissions, Tips, and Allowances Subject to Puerto Rico Tax | 11 | No negative amounts. Right justify and zero fill. For Puerto Rico employees only. |
| 330-340 | Puerto Rico Tax Withheld | 11 | No negative amounts. Right justify and zero fill. For Puerto Rico employees only. |
| 341-351 | Retirement Fund Annual Contributions | 11 | No negative amounts. Right justify and zero fill. For Puerto Rico employees only. |
| 352-362 | Blank | 11 | Fill with blanks. Reserved for SSA use. |
| 363-373 | Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax | 11 | No negative amounts. Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only. |
| 374-384 | Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax Withheld | 11 | No negative amounts. Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only. |
| 385-512 | Blank | 128 | Fill with blanks. Reserved for SSA use. |

STATE RECORD

CODE RS

CODE RS identifies the employee information: Social Security Number, Name, Address, City, State, Postal Zip, Kentucky Wages, and Kentucky Withholding Tax. **CODE RS ARE REQUIRED REPORTING FOR KENTUCKY.** They are optional only for the Social Security Administration and IRS.

| CODE RS - State Record | | | |
|------------------------|---------------------------------|--------|--|
| RS POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 1-2 | Record Identifier | 2 | Constant "RS". |
| 3-4 | State Code | 2 | Enter the appropriate postal NUMERIC Code. (See Appendix F.) 21 for Kentucky. |
| 5-9 | Taxing Entity Code | 5 | Fill with hard spaces. |
| 10-18 | Social Security Number (SSN) | 9 | Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If the SSN is not available, enter zeros. |
| 19-33 | Employee First Name | 15 | Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks. |
| 34-48 | Employee Middle Name or Initial | 15 | If applicable, enter the employee's middle name or initial exactly as shown on the SSN card. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 49-68 | Employee Last Name | 20 | Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks. |
| 69-72 | Suffix | 4 | If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks. |
| 73-94 | Location Address | 22 | Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks. |

| CODE RS - State Record | | | |
|-------------------------------|-------------------------|---------------|--|
| RS POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 95-116 | Delivery Address | 22 | Enter the employee's delivery address. Left justify and fill with blanks. |
| 117-138 | City | 22 | Enter the employee's city. Left justify and fill with blanks. |
| 139-140 | State Abbreviation | 2 | Enter the employee's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks. |
| 141-145 | Zip Code | 5 | Enter the employee's zip code. For a foreign address, fill with blanks. |
| 146-149 | Zip Code Extension | 4 | Enter the employee's four-digit extension of the Zip Code. If not applicable, fill with blanks. |
| 150-154 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 155-177 | Foreign State/ Province | 23 | If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 178-192 | Foreign Postal Code | 15 | If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks. |

| CODE RS - State Record | | | |
|---|--|--------|---|
| RS POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 193-194 | Country Code | 2 | <p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the employee's applicable Country code. (See Appendix G).</p> |
| LOCATIONS 195 TO 247 APPLY TO UNEMPLOYMENT REPORTING | | | |
| 195-196 | Optional Code | 2 | <p>Right justify and zero fill.</p> <p>Applies to Unemployment reporting.</p> |
| 197-202 | Reporting Period | 6 | <p>Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032008" for January-March of 2008.</p> <p>Applies to Unemployment reporting.</p> |
| 203-213 | State Quarterly Unemployment Insurance Total Wages | 11 | <p>Right justify and zero fill.</p> <p>Applies to Unemployment reporting.</p> |
| 214-224 | State Quarterly Unemployment Insurance Total Taxable Wages | 11 | <p>Right justify and zero fill.</p> <p>Applies to Unemployment reporting.</p> |
| 225-226 | Number of Weeks Worked | 2 | <p>Right justify and zero fill.</p> <p>Applies to Unemployment reporting.</p> |
| 227-234 | Date First Employed | 8 | <p>Enter the month, day and four-digit year, e.g., "01312008."</p> <p>Applies to Unemployment reporting.</p> |
| 235-242 | Date of Separation | 8 | <p>Enter the month, day and four-digit year e.g., "01312008."</p> <p>Applies to Unemployment reporting.</p> |
| 243-247 | Blank | 5 | <p>Fill with blanks. Reserved for SSA use.</p> |

| CODE RS - State Record | | | |
|---|-------------------------------|--------|---|
| RS POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| LOCATIONS 248 TO 337 APPLY TO INCOME TAX | | | |
| 248-267 | State Employer Account Number | 20 | Enter 6 digit state income tax withholding account number (NOT UNEMPLOYMENT INSURANCE NUMBER). Right justify and zero fill. Applies to Income Tax reporting. |
| 268-273 | Blank | 6 | Fill with blanks. Reserved for SSA use. |
| 274-275 | State Code | 2 | Enter the appropriate postal NUMERIC code. (See Appendix F). 21 for Kentucky. Applies to Income Tax reporting. |
| 276-286 | State Taxable Wages | 11 | Enter the state taxable wages, no negative amounts. Right justify and zero fill. Applies to Income Tax reporting. |
| 287-297 | State Income Tax Withheld | 11 | Enter the state income tax withheld, no negative amounts. Right justify and zero fill. Applies to Income Tax reporting. |
| 298-307 | Other State Data | 10 | Right justify and zero fill. Applies to Income Tax reporting. |
| 308 | Tax Type Code | 1 | Enter the appropriate code for entries in fields 309-330: <ul style="list-style-type: none"> • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax Applies to Income Tax reporting. |
| 309-319 | Local Taxable Wages | 11 | Right justify and zero fill. Applies to Income Tax reporting. |
| 320-330 | Local Income Tax Withheld | 11 | Right justify and zero fill. Applies to Income Tax reporting. |
| 331-337 | State Control Number | 7 | Right justify and zero fill. Applies to Income Tax reporting. |

| CODE RS - State Record | | | |
|------------------------|---------------------|--------|--|
| RS POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 338-348 | KREDA | 11 | Enter the amount of tax credit for Kentucky Rural Economic Development Assistance Numeric field, right justify and zero fill. |
| 349-359 | KJDA | 11 | Enter the amount of tax credit for Kentucky Jobs Development Act Numeric field, right justify and zero fill. |
| 360-370 | KIRA | 11 | Enter the amount of tax credit for Kentucky Industrial Revitalization Authority Numeric field, right justify and zero fill. |
| 371-381 | KIDA | 11 | Enter the amount of tax credit for Kentucky Industrial Development Authority Numeric field, right justify and zero fill. |
| 382-412 | Supplemental Data 1 | 31 | Fill with hard spaces. |
| 413-487 | Supplemental Data 2 | 75 | Fill with hard spaces. |
| 488-512 | Blank | 25 | Fill with blanks. Reserved for SSA use. |

TOTAL RECORD

CODE RT, RU, RV

The CODE RT record must be generated for each CODE RE record.

The CODE RU record is OPTIONAL, but is REQUIRED if an RO record is prepared.
If just one field applies, the entire record must be completed.

Do not complete a CODE RU record if only zeros would be entered in positions 3-512.

The CODE RV record is OPTIONAL. CODE RV is a new record to be defined by the State unemployment agency.

The following pages show the record layouts of the records **required** by DOR.

| CODE RT – Total Record | | | |
|------------------------|-------------------|--------|---------------------|
| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATION |
| 1-2 | Record Identifier | 2 | Constant "RT". |

| CODE RT – Total Record | | | |
|------------------------|------------------------------------|--------|--|
| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATION |
| 3-9 | Number of RW Records | 7 | Enter the total number of Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. |
| 10-24 | Wages, Tips and Other Compensation | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Island employees. |
| 25-39 | Federal Income Tax Withheld | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (e RE). Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Island employees. |
| 40-54 | Social Security Wages | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). |
| 55-69 | Social Security Tax Withheld | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). |

| CODE RT – Total Record | | | |
|------------------------|------------------------------|--------|--|
| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATION |
| 70-84 | Medicare Wages and Tips | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill</p> <p>The amount in this field must equal, or exceed the sum in the fields for Social Security Wages and Social Security tips. Do <u>NOT</u> use this field to report data prior to tax year 1983.</p> <p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</p> |
| 85-99 | Medicare Tax Withheld | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record X (Railroad).</p> |
| 100-114 | Social Security Tips | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</p> |
| 115-129 | Advance Earned Income Credit | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico or American Samoa employees.</p> |

| CODE RT – Total Record | | | |
|------------------------|---|--------|--|
| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATION |
| 130-144 | Dependent Care Benefits | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Island employees.</p> |
| 145-159 | Deferred Compensation Contributions to Section 401(k) | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p> |
| 160-174 | Deferred Compensation Contributions to Section 403(b) | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p> |
| 175-189 | Deferred Compensation Contributions to Section 408(k)(6) | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p> |
| 190-204 | Deferred Compensation Contributions to Section 457(b) | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p> |
| 205-219 | Deferred Compensation Contributions to Section 501(c)(18)(D) | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p> |
| 220-234 | Military Employees Basic Quarters, Subsistence and Combat Pay | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</p> |

| CODE RT – Total Record | | | |
|------------------------|---|--------|---|
| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATION |
| 235-249 | Non-Qualified Plan Section 457 Distributions or Contributions | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p> |
| 250-264 | Employer Contributions to a Health Savings Account | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico or Northern Mariana Islands employees.</p> |
| 265-279 | Non-Qualified Plan Not Section 457 Distributions or Contributions | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p> |
| 280-294 | Nontaxable Combat Pay | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico or Northern Mariana Islands employees.</p> |
| 295-309 | Blank | 15 | Fill with blanks. Reserved for SSA use. |
| 310-324 | Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 | 15 | <p>Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p> |
| 325-339 | Income Tax Withheld by Payer of Third-Party Sick Pay | 15 | <p>Enter the total Federal Income Tax withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees.</p> <p>Right justify and zero fill.</p> <p>Does not apply to Puerto Rico employees.</p> |

| CODE RT – Total Record | | | |
|------------------------|--|--------|--|
| RT POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATION |
| 340-354 | Income from the Exercise of Nonstatutory Stock Options | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 355-369 | Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana employees. |
| 370-384 | Designated Roth Contributions to a Section 401 (k) Plan | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 385-399 | Designated Roth Contributions Under a Section 403 (b) Salary Reduction Agreement | 15 | Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 400-512 | Blank | 113 | Fill with blanks. Reserved for SSA use. |

| CODE RU – Total Record | | | |
|------------------------|----------------------|--------|--|
| RU POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATION |
| 1-2 | Record Identifier | 2 | Constant "RU" |
| 3-9 | Number of RO Records | 7 | Enter the total number of RO records reported since the last Employer Record (RE). Right justify and zero fill. |

| CODE RU – Total Record | | | |
|------------------------|--|--------|--|
| RU POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATION |
| 10-24 | Allocated Tips | 15 | <p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.</p> |
| 25-39 | Uncollected Employee Tax on Tips | 15 | <p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill.</p> |
| 40-54 | Medical Savings Account | 15 | <p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.</p> |
| 55-69 | Simple Retirement Account | 15 | <p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill. Does not apply to Puerto Rico employees.</p> |
| 70-84 | Qualified Adoption Expenses | 15 | <p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees.</p> |
| 85-99 | Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | 15 | <p>Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).</p> <p>Right justify and zero fill. Does not apply to Puerto Rico employees.</p> |

| CODE RU – Total Record | | | |
|------------------------|---|--------|--|
| RU POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATION |
| 100-114 | Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico employees. |
| 115-129 | Income Under Section 409A on a Non-qualified Deferred Compensation Plan | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. Does not apply to Puerto Rico or Northern Mariana Islands employees. |
| 130-354 | Blank | 225 | Fill with blanks. Reserved for SSA use. |
| 355-369 | Wages Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 370-384 | Commissions Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 385-399 | Allowances Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 400-414 | Tips Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |

| CODE RU – Total Record | | | |
|------------------------|--|--------|--|
| RU POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATION |
| 415-429 | Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 430-444 | Puerto Rico Tax Withheld | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 445-459 | Retirement Fund Annual Contributions | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Puerto Rico employees only. |
| 460-474 | Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only. |
| 475-489 | Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax Withheld | 15 | Enter the total for all Employee Records (RO) reported since the last Employer Record (RE). Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only. |
| 490-512 | Blank | 23 | Fill with blanks. Reserved for SSA use. |

| CODE RV - OPTIONAL STATE TOTAL RECORD | | | |
|--|-------------------|---------------|---|
| RV POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATIONS |
| 1-2 | Record Identifier | 2 | Constant "RV" |
| 3-512 | Supplemental Data | 510 | Numeric field, right justify and zero fill. |

FINAL RECORD

CODE RF

Must be the last record on the file.

Must appear only once on each file.

Do not create a file that contains any data recorded after the CODE RF record.

| CODE RF- Final Record | | | |
|------------------------------|----------------------|---------------|---|
| RF POSITION | FIELD NAME | LENGTH | FIELD SPECIFICATION |
| 1-2 | Record Identifier | 2 | Constant "RF". |
| 3-7 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 8-16 | Number of RW Records | 9 | Enter the total number of RW Records reported on the entire file. Right justify and zero fill. |
| 17-512 | Blank | 496 | Fill with blanks. Reserved for SSA use. |

FREQUENTLY ASKED QUESTIONS AND ANSWERS

- Q.** My file has employees who have more than one RS record with the same state code, due to the employees paying multiple local taxing areas. My W2 information file (CD, Diskette, or Web Filing) continues to be denied due to this error but I don't know how to correct it.
- A.** The Kentucky Department of Revenue does not require that you report the local tax information; therefore, the RS record that contains ONLY local tax information can be deleted. Make certain that the RS record that remains in your file is the RS record that contains the state information. There can only be one RS record with the same state code per RW record in your file.
- Q.** I sent the Kentucky Department of Revenue an exact copy of the file that I sent to the Social Security Administration. The Social Security Administration accepted my file, but the Kentucky Department of Revenue denied my file (CD, Diskette, or Web Filing) stating that the RW record is not in the correct sequence, the state RS record could be missing.
- A.** Although the Kentucky Department of Revenue follows the federal specification format this does NOT mean that a duplicate copy of your federal media is acceptable. There are differences in the data requirements and some differences in procedural requirements between the federal and state. The state record RS is a mandatory record for the Kentucky Department of Revenue but optional for the federal entities, it MUST be included in the file that is sent to the Kentucky Department of Revenue.
- Q.** My W2 information file (CD, Diskette, or Web Filing) was denied stating that specific lines have "invalid character length." My network administrator/technical staff verified that each line in the file is 512 characters in length; this is the length that is required in the specifications. I don't understand how the line length can be verified as acceptable before the file is sent but the Kentucky Department of Revenue states that it is not correct.
- A.** When a file is created on a mainframe server and transferred to a personal computer, the trailing spaces can be dropped, which causes invalid record length. Make sure your network administrator/technical staff views the file from your personal computer before submitting the corrected file. You may place an "X" in the 512 position of each line to retain the trailing spaces. If you are using a software package that automatically creates your file you will need to contact the software vendor for assistance.
- Q.** Once I submitted my file via the Web, I received a message stating that a confirmation e-mail would be sent within 2 hours. It has been more than 2 hours and I have not received the confirmation e-mail, what do I need to do?
- A.** Make certain that the e-mail address that was entered for use in the confirmation information process was correct. If the e-mail address entered was incorrect you will not receive a confirmation e-mail and will need to contact the Kentucky Department of Revenue @ 502-564-

7287 for confirmation. If the e-mail address was entered correctly and it has been more than 2 hours you will need to contact the Kentucky Department of Revenue @ 502-564-7287 to report this.

- Q.** I am a payroll company that submits wage and tax information for several companies via Web Filing. I am prompted to enter the employer FEIN; however, I have multiple employers on one file. Which employer FEIN do I enter, or do I have to enter each one individually versus all in one file?
- A.** You may submit multiple employers within one file. Enter the first employer FEIN in the file on the page that requests the employer FEIN.
- Q.** My W2 information file was returned to me with this error, “CR CR”, “< >”, “< CR >”. What does this mean?
- A.** A carriage return/line feed is a record delimiter. If you include record delimiters (CR-carriage return, LF-line feed) in the file, they **MUST** follow the last character of each record except the RF record (carriage return in position 513 and line feed in position 514). The ASCII decimal value for a carriage return is 13 and line feed is 10, they **MUST** be in this order. Do **NOT** place a record delimiter before the first record of the file. Do **NOT** place record delimiters after a field within a record.
- Q.** Is it necessary to apply for a PIN for Web Filing each year?
- A.** No. The PIN is valid as long as your Federal Identification Number remains the same. If your Federal Identification Number changes you will need to apply for a new PIN with the Kentucky Department of Revenue.

TRANSMITTER REPORT FOR FILING KENTUCKY WAGE STATEMENTS (FORM 42A806)

42A806 (5-08)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

TRANSMITTER REPORT FOR FILING KENTUCKY WAGE STATEMENTS



| | |
|-------------------------------------|--|
| 1. Name and Address of Transmitter | 5. Number of Kentucky Statements |
| | 6. Kentucky Taxable Wages |
| | 7. Kentucky Income Tax Withheld |
| 2. KY Withholding Account Number | 8. Name and Address of Persons to Contact About W-2/K-2 Submission |
| 3. Tax Year | |
| 4. Phone Number (Include Area Code) | |

INSTRUCTIONS

Please complete boxes (1) through (8) and mail with the wage statements to:

**Kentucky Department of Revenue
W-2 Processing
501 High Street, Station 57
Frankfort, KY 40620**

If more than one Kentucky withholding account is reported on the CD or diskette, omit lines 2, 5, 6 and 7, and attach a summary sheet showing name and address, Kentucky withholding tax account number, number of Kentucky statements, Kentucky taxable wages and Kentucky income tax withheld for each account.

**This Transmitter Report must be filled out and submitted with
your wage and tax statements by January 31
following the close of the calendar year.**

Photocopies of this Transmitter Report are acceptable.

Do not staple Forms W-2/K-2 together or to Form 42A806.

For your convenience, wage and tax statements may be filed electronically via Web filing. Visit the Department of Revenue's Web site for details.

www.revenue.ky.gov

AUTHORIZATION TO SUBMIT EMPLOYEES ANNUAL WAGE AND TAX STATEMENTS VIA DOR WEB SITE
(FORM42A808)

42A808 (3-06)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Authorization to Submit Employees Annual
Wage and Tax Statements Via
Kentucky Department of Revenue Web Site



1. Check appropriate box:

- ☐ Initial request for PIN (personal identification number).
- ☐ Misplaced PIN.
- ☐ Request to change PIN due to security issue, i.e., new employee responsible for submitting W-2 information or PIN security has been compromised.
- ☐ FEIN changed, new PIN required.

2. Name, address and federal employer identification number of person, organization or firm requesting Web filing:

Business Name _____ FEIN* _____

Street Address _____ City/State/ZIP _____

3. Name, title and telephone number of contact person:

Contact Name _____ Phone Number _____

Title _____ E-mail Address** _____

4. Estimated number of wage and tax statements to be reported: _____

Signature of Person Completing Authorization

Date

Please submit the request to:
Kentucky Department of Revenue
Withholding Tax Branch
P.O. Box 181, Station 57
Frankfort, KY 40602-0181
www.revenue.ky.gov

**If more than one FEIN is involved, please use the FEIN of the submitting/transmitting entity.*

***This gives Kentucky Department of Revenue permission to confirm the status to the employer using the confidential e-mail address provided on the form.*

Please Note: It is important to get your system/network administrator involved immediately to ensure that you have the proper capabilities. Kentucky Department of Revenue provides a secure Web site, but there are often limitations in your system or network. Please work with your system/network administrator early to ensure your success!